

ABSTRACT

Aminudin, Muhammad Irvan 2014, **Financial Ratio Analysis As a discriminator for Predicting Financial Distress in the company' Textile Listed on the Stock Exchange 2010-2013**

Supervisor : Hj.Meldona,SE.,MM.,Ak.,CA

Keywords : **Financial Ratios, discriminator and Financial Distress**

This study aims 1) To determine differences in companies experiencing financial distress (PFD) and not experiencing financial distress (PTFD) seen from the discriminator variables consisting of WCTA, TLTA, ROA, CR and DER on Textile Company Listed on the Stock Exchange Indonesia and 2) To determine the variable discriminator which includes WCTA, TLTA, DER, ROA and CR which variables have the capacity that best differentiator against companies who do not experience financial distress (PTFD) and companies experiencing financial distress (PFD) at the Textile company Registered in Stock Indonesia Stock.

This type of research is quantitative with a sample of the 18 textile companies listed in Indonesia Stock Exchange from 2010 until the year 2013, the data analysis techniques used in this study is Discriminan Analysis Model.

Conclusion of the study it can be said that the performance of the company's financial ratios covering WCTA, TLTA, ROA, CR and DER can be used to differentiate companies experiencing financial distress (PFD) and not experiencing financial distress (PTFD) on textile companies listed in Indonesia Stock Exchange. Debt to equity ratio (DER) have the capacity best differentiator